



Trustees' Financial Summary

FY2015-16

Submit ID: 0138-29982882

08 Chouteau County

0138 Big Sandy H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Maryetta Engle **Phone #:** (406) 378-2502

(Signature)

(Date)

Chair, Board of Trustees: Brad Weaver

(Signature)

(Date)

County Superintendant Mary Lou Tweet

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
114	Vo Ed Carl Perkins Basic Grant	FEDERAL	0801388107BG	84.048A
116	Aggregate Reim/Indirects	LOCAL		Local
123	Vo Ed Agriculture	STATE	0081-0805-01-069	State
132	Closing Big Sandy Elem Dist	LOCAL		
134	Advancing Agriculture Education Program	STATE		NA
140	School Safety Transfer	LOCAL		

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	77,324.96	12,016.87	219,720.01	
02	Taxes Receivable - Real and Personal (120-149)	8,696.28	1,295.25	786.78	
03	Taxes Receivable - Protested (150-159)	6,203.12	1,853.98	44.65	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	89,155.71	35,615.83	144,913.61	7,408.78
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	181,380.07	50,781.93	365,465.05	7,408.78
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	14,899.40	3,149.23	831.43	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	166,480.67	47,632.70	364,633.62	7,408.78
52	TOTAL FUND BALANCE/EQUITY	166,480.67	47,632.70	364,633.62	7,408.78
53	TOTAL LIABILITIES AND FUND BALANCE	181,380.07	50,781.93	365,465.05	7,408.78

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	270.15	35,726.26	6,661.49	11,423.29
02	Taxes Receivable - Real and Personal (120-149)	1.47			238.33
03	Taxes Receivable - Protested (150-159)	5.56			73.84
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	728.72	44,856.62	5,094.70	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,005.90	80,582.88	11,756.19	11,735.46
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	7.03			312.17
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	998.87	80,582.88	11,756.19	11,423.29
52	TOTAL FUND BALANCE/EQUITY	998.87	80,582.88	11,756.19	11,423.29
53	TOTAL LIABILITIES AND FUND BALANCE	1,005.90	80,582.88	11,756.19	11,735.46

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,354.30			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	2,070.00		8,649.37	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,424.30		8,649.37	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	4,424.30		8,649.37	
52	TOTAL FUND BALANCE/EQUITY	4,424.30		8,649.37	
53	TOTAL LIABILITIES AND FUND BALANCE	4,424.30		8,649.37	

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,999.62	47,688.95		
02	Taxes Receivable - Real and Personal (120-149)	714.62			
03	Taxes Receivable - Protested (150-159)	582.03			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	11,906.10	40,782.24		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	18,202.37	88,471.19		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,296.65			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	16,905.72	88,471.19		
52	TOTAL FUND BALANCE/EQUITY	16,905.72	88,471.19		
53	TOTAL LIABILITIES AND FUND BALANCE	18,202.37	88,471.19		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	38.85	28,410.53		
02	Taxes Receivable - Real and Personal (120-149)		34.10		
03	Taxes Receivable - Protested (150-159)		499.94		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	233.34	6,667.54		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	272.19	35,612.11		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		534.04		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	272.19	35,078.07		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	272.19	35,078.07		
53	TOTAL LIABILITIES AND FUND BALANCE	272.19	35,612.11		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			78,066.17	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		52,276.41		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		52,276.41	78,066.17	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		52,276.41	78,066.17	
52	TOTAL FUND BALANCE/EQUITY		52,276.41	78,066.17	
53	TOTAL LIABILITIES AND FUND BALANCE		52,276.41	78,066.17	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		187,887.18		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		187,887.18		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)		187,887.18		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		187,887.18		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		187,887.18		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	288,857.73	289,139.97
	1113 District Levy - Heavy Motor Vehicles	203.88	80.99
	1190 Penalties and Interest on Taxes	566.71	533.76
	1510 Interest Earnings	126.60	138.96
	3110 Direct State Aid	287,838.50	296,004.29
	3111 Quality Educator	20,785.99	19,773.78
	3112 At Risk Student	2,653.93	2,520.47
	3113 Indian Education For All	1,081.20	1,106.64
	3114 American Indian Achievement Gap	600.00	1,230.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	18,407.30	16,112.84
	3116 Data For Achievement	795.00	1,060.00
	3118 Natural Resource Development	2,051.18	3,323.12
	3120 State Guaranteed Tax Base Aid	49,095.20	54,070.20
	3444 State School Block Grant	73,809.29	73,809.29
	3445 State Combined Fund School Block Grant	11,406.31	11,406.31
	3446 SB96 Block Grant Reimbursement	6,342.32	0.00
	3447 SB96 Combined Block Grant Reimbursement	2,092.54	0.00
	6100 Material Prior Period Revenue Adjustments	63.64	0.00
132	Closing Big Sandy Elem Dist		
	5700 Resources Transferred from Other School Districts or Cooperatives	0.00	89,155.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		766,777.32	859,466.33

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	218,055.55	263,158.37	
			2XX Personal Services - Employee Benefits	62,594.29	55,056.94	
			3XX Purchased Professional and Technical Services	0.00	1,937.00	
			4XX Purchased Property Services	1,415.31	1,563.30	
			5XX Other Purchased Services	3,474.82	1,941.36	
			6XX Supplies and Materials	26,512.29	18,016.29	
			7XX Property and Equipment Acquisition	10,097.00	0.00	
			810 Dues and Fees	3,294.86	2,525.38	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	2,214.00	0.00	
			2XX Personal Services - Employee Benefits	569.81	0.00	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		221X	Improvement of Instruction Services		
			6XX Supplies and Materials	1,884.29	837.69
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	25,713.12	29,540.00
			2XX Personal Services - Employee Benefits	4,812.78	6,890.02
			4XX Purchased Property Services	15.49	0.00
			5XX Other Purchased Services	9,702.84	7,172.72
			6XX Supplies and Materials	7,389.31	8,927.88
			810 Dues and Fees	13,944.89	13,749.85
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	66,927.77	70,298.91
			2XX Personal Services - Employee Benefits	2,571.73	6,103.86
			5XX Other Purchased Services	108.68	179.88
			6XX Supplies and Materials	1,166.97	3,495.37
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	16,505.81	17,237.84
			2XX Personal Services - Employee Benefits	6,282.23	5,203.46
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	55,984.07	61,905.06
			2XX Personal Services - Employee Benefits	9,772.25	3,044.05
			4XX Purchased Property Services	49,419.49	50,316.15
			5XX Other Purchased Services	17,026.45	4,860.10
			6XX Supplies and Materials	18,963.75	13,604.37
			7XX Property and Equipment Acquisition	10,000.00	0.00
			810 Dues and Fees	0.00	1,095.00
	280		Special Education - Local and State		
		1XXX	Instruction		
			1XX Personal Services - Salaries	21,823.33	32,745.34
			2XX Personal Services - Employee Benefits	3,763.98	4,703.51
			5XX Other Purchased Services	2,599.44	265.30
			6XX Supplies and Materials	981.42	51.77
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	854.12	881.50
	316		Data For Achievement		
		23XX	Support Services - General Administration		
			3XX Purchased Professional and Technical Services	0.00	522.00
			6XX Supplies and Materials	795.00	538.00
	390		State Career & Technical Ed Entitlement - Undistributed		
		1XXX	Instruction		
			5XX Other Purchased Services	565.26	50.17
			6XX Supplies and Materials	1,447.93	1,463.16



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	710 School Sponsored Extracurricular Activities					
	34XX Extracurricular - Activities					
			1XX Personal Services - Salaries	11,428.51	14,368.71	
			2XX Personal Services - Employee Benefits	113.30	255.87	
			5XX Other Purchased Services	7,734.95	10,263.98	
			6XX Supplies and Materials	333.68	747.30	
			810 Dues and Fees	1,117.00	831.20	
	720 School Sponsored Athletics					
	35XX Extracurricular - Athletics					
			1XX Personal Services - Salaries	32,032.06	32,734.24	
			2XX Personal Services - Employee Benefits	175.42	510.40	
			5XX Other Purchased Services	9,795.07	6,675.11	
			6XX Supplies and Materials	6,397.02	5,065.83	
			810 Dues and Fees	4,483.00	277.20	
	910 Food Services					
	31XX Food Services					
			1XX Personal Services - Salaries	3,056.57	0.00	
			2XX Personal Services - Employee Benefits	794.43	0.00	
	999 Undistributed					
	62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	5,000.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>756,711.34</u>	<u>766,611.44</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					73,625.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					859,466.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					766,611.44	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					166,480.67	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	77,280.03	64,519.01
	1113 District Levy - Heavy Motor Vehicles	54.68	18.00
	1190 Penalties and Interest on Taxes	143.13	128.43
	1510 Interest Earnings	36.81	26.98
	2220 County On-Schedule Trans Reimb	29,550.00	24,743.54
	3210 State On-Schedule Trans Reimb	23,567.29	18,103.76
	3444 State School Block Grant	8,289.76	8,289.76
	3446 SB96 Block Grant Reimbursement	1,445.49	0.00
132	Closing Big Sandy Elem Dist		
	5700 Resources Transferred from Other School Districts or Cooperatives	0.00	35,615.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		140,367.19	151,445.31

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	37,024.10	38,648.86
			2XX Personal Services - Employee Benefits	7,972.72	6,008.54
			4XX Purchased Property Services	11,817.33	14,000.80
			5XX Other Purchased Services	50,609.13	43,362.09
			6XX Supplies and Materials	7,427.38	5,411.96
			810 Dues and Fees	429.72	10.00
	999	Undistributed			
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	25,000.00	10,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				140,280.38	117,442.25



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					13,629.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					151,445.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					117,442.25	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					47,632.70	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	45,628.69	42,451.25
	1113 District Levy - Heavy Motor Vehicles	33.01	11.87
	1190 Penalties and Interest on Taxes	83.51	81.52
	1510 Interest Earnings	372.99	635.37
132	Closing Big Sandy Elem Dist		
	5700 Resources Transferred from Other School Districts or Cooperatives	0.00	144,913.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>46,118.20</u>	<u>188,093.62</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			7XX	Property and Equipment Acquisition	33,500.00	51,375.00
140	School Safety Transfer					
	998	School Safety Transfers to Building Reserve Fund				
		61XX	Operating Transfers to Other Funds			
			911	School Safety Transfer to Building Reserve Fund	0.00	15,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					33,500.00	66,375.00

Schedule Of Changes Worksheet						Fund Code 11
Beginning Fund Balance						242,915.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						188,093.62 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						66,375.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						364,633.62 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
132	Closing Big Sandy Elem Dist		
	5700 Resources Transferred from Other School Districts or Cooperatives	0.00	7,408.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.00	7,408.78

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00

Schedule Of Changes Worksheet Fund Code 12

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,408.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,408.78	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	257.87	1.60
	1190 Penalties and Interest on Taxes	8.72	0.24
	1510 Interest Earnings	0.36	0.65
132	Closing Big Sandy Elem Dist		
	5700 Resources Transferred from Other School Districts or Cooperatives	0.00	728.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>266.95</u>	<u>731.21</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	267.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	731.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	998.87	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	7.41	47.59
	2240 County Retirement Distribution	115,595.41	101,559.28
132	Closing Big Sandy Elem Dist		
	5700 Resources Transferred from Other School Districts or Cooperatives	0.00	44,856.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		115,602.82	146,463.49

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	35,611.89	47,890.37	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	3,181.33	4,105.57	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	4,224.74	4,868.49	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	10,619.39	11,196.70	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	2,547.66	2,715.66	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	7,595.20	9,140.30	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	7,040.92	7,880.91	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	3,584.91	5,402.42	
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	1,155.00	875.00	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	264.31	173.01	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,576.77	1,932.79	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	4,115.80	4,343.47	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	2,617.54	996.20	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				84,135.46	101,520.89	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					35,640.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					146,463.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					101,520.89	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					80,582.88	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
114	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	7,588.00
116	Aggregate Reim/Indirects	
	1900 Other Revenue from Local Sources	1,286.44
123	Vo Ed Agriculture	
	3900 State Career & Technical Ed Entitlement	2,952.00
132	Closing Big Sandy Elem Dist	
	5700 Resources Transferred from Other School Districts or Cooperatives	5,094.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		16,921.14

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
114	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX Instruction			
			5XX Other Purchased Services		1,401.37
			6XX Supplies and Materials		6,186.39
		114 Subtotal			7,587.76
116	Aggregate Reim/Indirects				
	810	Community Recreation			
		33XX Community Services			
			6XX Supplies and Materials		1,215.68
		116 Subtotal			1,215.68
123	Vo Ed Agriculture				
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX Instruction			
			5XX Other Purchased Services		329.59
			6XX Supplies and Materials		2,093.61
		123 Subtotal			2,423.20
134	Advancing Agriculture Education Program				
	327	State - Advancing Agriculture Education			
		1XXX Instruction			
			5XX Other Purchased Services		539.50
			6XX Supplies and Materials		960.50
		134 Subtotal			1,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					12,726.64



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					7,561.69 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					16,921.14 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					12,726.64 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					11,756.19 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
114 Vo Ed Carl Perkins Basic Grant	7,588.00	7,587.76	0.24
116 Aggregate Reim/Indirects	1,286.44	1,215.68	70.76
123 Vo Ed Agriculture	2,952.00	2,423.20	528.80
132 Closing Big Sandy Elem Dist	5,094.70	0.00	5,094.70
134 Advancing Agriculture Education Program	0.00	1,500.00	-1,500.00
Total	16,921.14	12,726.64	4,194.50



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	10,016.41	13,004.82
	1113 District Levy - Heavy Motor Vehicles	7.23	3.66
	1190 Penalties and Interest on Taxes	16.83	21.92
	1340 Fees for Adult Education	154.00	853.00
	1510 Interest Earnings	7.66	22.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		10,202.13	13,905.69

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object	2015 Value	2016 Value	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	1,673.00	1,365.00
			2XX	Personal Services - Employee Benefits	4.81	38.35
			4XX	Purchased Property Services	2,664.38	4,178.75
			5XX	Other Purchased Services	765.90	452.28
			6XX	Supplies and Materials	0.00	1,191.12
			810	Dues and Fees	0.00	2,300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,108.09	9,525.50	

Schedule Of Changes Worksheet					Fund Code 17
Beginning Fund Balance					7,043.10 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					13,905.69 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					9,525.50 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					11,423.29 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	810.00	2,070.00
	1510 Interest Earnings	0.33	3.28
	3260 State Driver's Education Reimbursement	1,049.93	2,070.00
	6100 Material Prior Period Revenue Adjustments	-874.97	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		985.29	4,143.28

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	2,500.00	0.00
			2XX	Personal Services - Employee Benefits	13.33	0.00
			4XX	Purchased Property Services	100.00	100.00
			5XX	Other Purchased Services	537.97	255.00
			6XX	Supplies and Materials	0.00	500.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,151.30	855.87	

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					1,136.89 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,143.28 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					855.87 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,424.30 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
132	Closing Big Sandy Elem Dist		
	5700 Resources Transferred from Other School Districts or Cooperatives	0.00	8,649.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.00	8,649.37

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 20

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					8,649.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,649.37	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	36,709.11	36,334.67
	1113 District Levy - Heavy Motor Vehicles	26.14	10.17
	1190 Penalties and Interest on Taxes	68.58	67.50
	1510 Interest Earnings	5.32	0.83
	3281 State Technology Aid	660.76	651.52
132	Closing Big Sandy Elem Dist		
	5700 Resources Transferred from Other School Districts or Cooperatives	0.00	11,906.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>37,469.91</u>	<u>48,970.79</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			4XX Purchased Property Services	777.50	194.47
			5XX Other Purchased Services	194.05	0.00
			6XX Supplies and Materials	12,111.44	625.17
			810 Dues and Fees	160.00	0.00
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	20,421.22	26,001.00
			2XX Personal Services - Employee Benefits	5,586.23	6,638.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>39,250.44</u>	<u>33,459.59</u>

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	1,394.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	48,970.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	33,459.59	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	16,905.72	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	71.73	125.14
	1900 Other Revenue from Local Sources	1,000.00	0.00
	3460 Montana Oil and Gas Tax	27,265.13	3,843.23
	5200 Sale or Compensation for Loss of Assets	0.00	2,250.00
132	Closing Big Sandy Elem Dist		
	5700 Resources Transferred from Other School Districts or Cooperatives	0.00	40,782.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		28,336.86	47,000.61

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	0.00	4,178.75
			6XX Supplies and Materials	0.00	7,136.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	11,314.81

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	52,785.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	47,000.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,314.81	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	88,471.19	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60
PRC	Revenue	2015 Value	2016 Value
132	Closing Big Sandy Elem Dist		
	5700 Resources Transferred from Other School Districts or Cooperatives	0.00	233.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.00	233.34

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 60
Beginning Fund Balance						38.85 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						233.34 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						272.19 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	467.42	0.00
	1190 Penalties and Interest on Taxes	2.58	0.00
	1510 Interest Earnings	63.49	65.12
132	Closing Big Sandy Elem Dist		
	5700 Resources Transferred from Other School Districts or Cooperatives	0.00	6,667.54
140	School Safety Transfer		
	5301 School Safety and Security Transfer	0.00	15,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>533.49</u>	<u>21,732.66</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	8,128.60	9,511.31
140	School Safety Transfer				
	190	School Safety Projects			
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials	1,797.17	1,142.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>9,925.77</u>	<u>10,653.46</u>

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	23,998.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,732.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,653.46	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	35,078.07	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
132	Closing Big Sandy Elem Dist		
	5700 Resources Transferred from Other School Districts or Cooperatives	0.00	52,276.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.00	52,276.41

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 82

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					52,276.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					52,276.41	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	107,430.09	117,389.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>107,430.09</u>	<u>117,389.62</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	93,790.33	118,131.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>93,790.33</u>	<u>118,131.48</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	78,808.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	117,389.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	118,131.48	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	78,066.17	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	13,804.56	14,378.52
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	224,305.81	272,081.89
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	1,763.10	2,177.12
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	933.79	747.19
XX	XXX	26XX	41X Energy Utility Services	26,274.37	24,795.06
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	8,013.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	8,013.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,671.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	11,539.59
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	38,647.42
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	32,745.34	0.00	0.00	0.00	0.00
280	1XXX	2XX	4,703.51	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	265.30	0.00	0.00	0.00	0.00
280	1XXX	6XX	51.77	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	881.50	0.00	0.00	0.00	0.00
Totals			38,647.42	0.00	0.00	0.00	0.00

38,647.42

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	100,478.50	0.00	0.00	0.00	100,478.50
Buildings	3,864,070.00	0.00	0.00	0.00	3,864,070.00
Machinery and Equipment	393,691.10	0.00	145,000.00	80,000.00	458,691.10
Totals at Historical Cost	4,358,239.60	0.00	145,000.00	80,000.00	4,423,239.60
Depreciation					
Improvement Accum	3,796,147.08	0.00	4,168.04	0.00	3,800,315.12
Machinery and Equipment Accum	273,751.73	0.00	33,228.00	38,438.00	268,541.73
Total Accumulated Depreciation	4,069,898.81	0.00	37,396.04	38,438.00	4,068,856.85
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	288,340.79	0.00	107,603.96	41,562.00	354,382.75

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	42,532.87	263.17	4,743.36	0.00	38,052.68	0.00	38,052.68
Other Post Employment Benefits	50,360.00	0.00	0.00	0.00	50,360.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	92,892.87	263.17	4,743.36	0.00	88,412.68	0.00	38,052.68

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	202,931.00	7,876.52	0.00	210,807.52
Net Pension - TRS	361,656.00	91,926.00	0.00	453,582.00